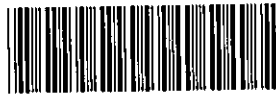


Paras Madho
Director
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CERTINYS

August 21, 2008

Received SEC

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Washington, DC 20549

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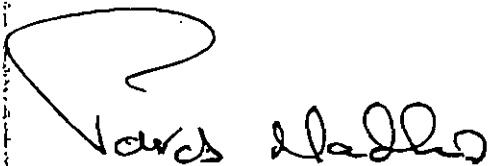
Ms. Velma T. Smith
Branch Chief
Securities and Exchange Commission
Branch of Filer Support 2
Room 2531
100 F Street, NE
Washington, DC 20549

PROCESSEDAUG 26 2008 *E***THOMSON REUTERS**

Dear Ms. Smith:

The New York Stock Exchange certifies approval for listing and registration under the Securities Exchange Act of 1934, JPMORGAN CHASE & CO., Depositary Shares, (Each representing a 1/400th interest in a share of 8.625% Non-Cumulative Preferred Stock, Series J) and requests immediate acceleration of registration. Adequate distribution assured. Form 8-A received on August 21, 2008. Tentative listing date – Not yet determined.

Sincerely,


*Paras Madho***END**